

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Financial Report
For the Year Ended June 30, 2013

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date **JAN 15 2014**

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INDEPENDENT AUDITORS' REPORT

Calcasieu Parish Sheriff
Lake Charles, Louisiana

We have audited the accompanying basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Calcasieu Parish Sheriff as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Calcasieu Parish Sheriff, as of June 30, 2013, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 7 – 13 and 43 – 44 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

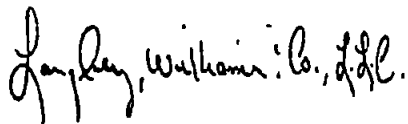
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Calcasieu Parish Sheriff's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The other supplementary information on pages 46 through 59 is presented for purposes of additional analysis and is not a required part of the basic financial statements of the Calcasieu Parish Sheriff. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated December 6, 2013, on our consideration of the Calcasieu Parish Sheriff's internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts, grants, agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Calcasieu Parish Sheriff's internal control over financial reporting and compliance.

A handwritten signature in black ink, appearing to read "J. J. Wilkerson, Jr.", is written in a cursive style.

December 6, 2013

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Management's Discussion and Analysis

Within this section of the Calcasieu Parish Sheriff's (Sheriff) annual financial report, the Sheriff's management is providing this narrative discussion and analysis of the financial activities of the Sheriff for the fiscal year ended June 30, 2013. The following information is provided by the current administration and is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

Financial Highlights

The Sheriff's assets exceeded its liabilities by \$64.7 million (net position) for the fiscal year reported.

Total expenditures of \$78.0 million exceeded total revenues of \$76.7 million, which resulted in current year excess expenditures over revenues of \$1.3 million.

The Sheriff's net position is comprised of the following:

- (1) Capital assets of \$25,263,280 included property and equipment, net of accumulated depreciation of \$35,636,085, and land of \$726,133.
- (2) Unrestricted net position of \$38,749,881.

The Sheriff's governmental funds reported total ending fund balance of \$60,653,832 this year. This compares to the prior year ending fund balance of \$57,885,970, reflecting a increase of \$2,767,862 during the current year.

At the end of the current fiscal year, unrestricted fund balance for the General Fund was \$28,595,795, or 38.5% of total General Fund expenditures and 37.1% of total General Fund revenues including transfers.

The above financial highlights are explained in more detail in the "financial analysis" section of this document.

Overview of the Financial Statements

This Management Discussion and Analysis document introduces the Sheriff's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The Sheriff also includes in this report additional information to supplement the basic financial statements.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Management's Discussion and Analysis (Continued)

Government-wide Financial Statements

The Sheriff's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the Sheriff's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of activities between funds.

The first of these government-wide statements is the Statement of Net Position. This is the government-wide statement of position presenting information that includes all of the Sheriff's assets and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Sheriff as a whole is improving or deteriorating. Evaluation of the overall health of the Sheriff would extend to other financial factors such as diversification of the taxpayer base in addition to the financial information provided in this report.

The second government-wide statement is the Statement of Activities, which reports how the Sheriff's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the Statement of Activities is to show the financial reliance of the Sheriff's distinct activities or functions on revenues provided by the Sheriff's taxpayers.

The government-wide financial statements are presented on pages 15 and 16 of this report.

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The Sheriff uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the Sheriff's most significant funds rather than the Sheriff as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation. Individual fund data for non-major funds is provided in the form of combining statements in a later section of this report.

The Sheriff uses governmental funds and fiduciary funds as follows:

Governmental funds are reported in the fund financial statements and encompass the same function reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the Sheriff's governmental funds, including object classifications. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Management's Discussion and Analysis (Continued)

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financial decisions. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the differences between these two perspectives.

The basic governmental fund financial statements are presented on pages 19 through 21 of this report.

Individual fund information for non-major governmental funds is found in combining statements in a later section of this report.

Fiduciary funds are reported in the fund financial statements and report taxes collected for other taxing bodies, deposits held pending court action and the individual prison inmate accounts. The Sheriff only reports agency funds.

The basic agency fund financial statements are presented on page 23 of this report.

Notes to the basic financial statements

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin on page 24 of this report.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplemental information concerning the Sheriff's budget presentations. Budgetary comparison statements are included as "required supplementary information" for the general fund. These schedules demonstrate compliance with the Sheriff's adopted and final revised budget. Also, beginning with the fiscal year ended June 30, 2009, the Sheriff is recognizing his future OPEB (Other Post Employment Benefits) obligations as required by GASB Statement 45. The actuarial unfunded liability at June 30, 2013 is \$19.5 million. GASB 45 attempts to record future costs for post retirement benefits in the periods in which they are earned, as opposed to when actually paid. As this adoption is occurring prospectively, there is no comparative data. Required supplementary information can be found starting on page 43 of this report.

As discussed, the Sheriff reports major funds in the basic financial statement. Combining and individual statements and schedules for non-major funds are presented in a subsequent section of this report beginning on page 48.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Management's Discussion and Analysis (Continued)

Financial Analysis of the Sheriff as a Whole

The Sheriff implemented the new financial reporting model used in this report beginning with the fiscal year ended June 30, 2003. Over time, as year-to-year financial information is accumulated on a consistent basis, changes in net position may be observed and used to discuss the changing financial position of the Sheriff as a whole.

The Sheriff's net position at fiscal year-end is \$64,739,294. The following table provides a summary of the Sheriff's net position:

	<u>2013</u>	<u>Percentage</u>	<u>2012</u>	<u>Percentage</u>
Assets:				
Current assets	\$ 65,714,983	71.66%	\$ 60,766,542	70.71%
Capital assets	<u>25,989,414</u>	<u>28.34%</u>	<u>25,166,645</u>	<u>29.29%</u>
Total Assets	<u>91,704,397</u>	<u>100.00%</u>	<u>85,933,187</u>	<u>100.00%</u>
Liabilities:				
Current liabilities	5,443,637	20.19%	3,185,470	16.05%
Long-term liabilities	<u>21,521,468</u>	<u>79.81%</u>	<u>16,665,445</u>	<u>83.95%</u>
Total liabilities	<u>26,965,105</u>	<u>100.00%</u>	<u>19,850,915</u>	<u>100.00%</u>
Net position:				
Investment in capital assets	25,989,413		25,166,645	
Unrestricted	<u>38,749,879</u>		<u>40,915,627</u>	
Total net assets	<u><u>\$ 64,739,292</u></u>		<u><u>\$ 66,082,272</u></u>	

The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratio for governmental activities is 12.07-to-1 for the current year compared to 19.08-to-1 for the previous year.

Approximately 40% of the governmental activities' net position is invested in capital assets. The Sheriff uses these capital assets to provide services to its citizens.

Overall, the Sheriff's office reports a net position of \$64,739,294. This amount is \$1,342,980 less than last year. The Sheriff's office has \$26.0 million invested in capital assets. The Sheriff's overall financial position decreased during fiscal years 2013 and 2012 due largely to increases in depreciation and post retirement benefits.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Management's Discussion and Analysis (Continued)

The following table provides a summary of the Sheriff's changes in net position:

	<u>2013</u>	<u>Percentage</u>	<u>2012</u>	<u>Percentage</u>
Revenues:				
Program:				
Charges for services/fines	\$ 15,597,500	20.34%	\$ 15,729,779	22.94%
Operating grants and contributions	5,582,233	7.28%	2,519,410	3.67%
General:				
Sales taxes	34,533,741	45.03%	33,301,495	48.56%
Property taxes	16,166,314	21.08%	12,238,527	17.85%
State supplemental pay	3,784,126	4.93%	3,861,898	5.63%
State revenue sharing	386,526	0.50%	387,309	0.56%
Interest	255,451	0.33%	158,111	0.23%
Loss on sale of assets	(112,083)	-0.15%	-	0.00%
Miscellaneous	495,259	0.65%	383,251	0.56%
Total revenues	<u>76,689,067</u>	100.00%	<u>68,579,780</u>	100.00%
Program expenses:				
Public safety	<u>78,032,047</u>	100.00%	<u>72,491,137</u>	100.00%
Total expenses	<u>78,032,047</u>	100.00%	<u>72,491,137</u>	100.00%
Change in net position	<u>(1,342,980)</u>		<u>(3,911,357)</u>	
Beginning net position	<u>66,082,272</u>		<u>69,993,629</u>	
Ending net position	<u>\$ 64,739,292</u>		<u>\$ 66,082,272</u>	

Governmental Revenues

The Sheriff is heavily reliant on property and sales taxes as well as service fees and fines to support its operation. Service fees and fines provided 20%, property taxes provided 21% and sales taxes provided 45% of the Sheriff's total revenues. Overall revenues increased approximately \$8.1 million over the previous year.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Management's Discussion and Analysis (Continued)

Governmental Functional Expenses

The total function of the Sheriff's office is public safety activities. Of the total cost, depreciation on the equipment, vehicles and buildings was \$3,614,836 or 4.6% of total expenses.

FINANCIAL ANALYSIS OF THE SHERIFF'S FUNDS

Governmental Funds

As discussed, governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported an ending balance of \$60,653,832. The ending fund balance consists \$413,940 of nonspendable, \$750,000 assigned for capital assets and improvements, \$1,500,000 assigned for legal contingencies, \$26,531,750 assigned for emergencies and \$2,862,347 assigned for other law enforcement activities. As a result, the unassigned fund balance is \$28,595,795. The unassigned fund balance increased by \$2,882,172 from the previous year.

Major Governmental Funds

The General Fund is the Sheriff's primary operating fund and the largest source of day-to-day service delivery. The General Fund's balance increased by \$2,767,862. In fiscal year 2013, revenues increased \$8.29 million over the prior year, overall operating expenditures increased by \$6.81 million with an increase of \$2.27 million in personnel services and related benefits, an increase of \$3.09 million in operating services and an increase of \$2.18 million in capital outlay.

Budgetary Highlights

The General Fund – Overall the actual revenues exceeded the budgeted amounts and expenditures were less than expected as displayed on page 44.

Capital Assets

The Sheriff's investment in capital assets, net of accumulated depreciation as of June 30, 2013, was \$25,989,413. See Note 6 for additional information about changes in capital assets during the fiscal year and the end of the year. The following table provides a summary of capital asset activity.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Management's Discussion and Analysis (Continued)

	<u>2013</u>	<u>2012</u>
Nondepreciable assets:		
Land	\$ 726,133	\$ 726,133
Work in process	67,758	45,959
Depreciable assets:		
Building and improvements	22,920,020	22,694,436
Equipment and furniture	28,072,267	25,679,818
Vehicles	<u>9,839,321</u>	<u>14,481,241</u>
Total depreciable asset	60,831,608	62,855,495
Less accumulated depreciation	<u>35,636,085</u>	<u>38,460,942</u>
Book value-depreciable assets	<u>\$ 25,195,523</u>	<u>\$ 24,394,553</u>
Percentage depreciated	59%	61%
Book value-all assets	<u>\$ 25,989,414</u>	<u>\$ 25,166,645</u>

Contacting the Sheriff's Financial Management

This financial report is designed to provide a general overview of the Sheriff's finances, comply with finance-related laws and regulations, and demonstrate the Sheriff's commitment to public accountability. If you have any questions about this report or would like to request additional information, contact the Sheriff's office, Mrs. Sharon Cutrera, CFO at (337)491-3690.

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

STATEMENT OF NET POSITION

June 30, 2013

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 56,878,183
Receivables	8,325,653
Investments	97,207
Prepaid items	377,263
Inventory	36,677
Capital assets:	
Land	726,133
Capital assets, net	<u>25,263,281</u>
 Total assets	 91,704,397
 LIABILITIES	
Accounts payable and accrued liabilities	5,061,151
Long-term liabilities:	
Due within one year	382,486
Due after one year	<u>21,521,468</u>
 Total liabilities	 <u>26,965,105</u>
 NET POSITION	
Invested in capital assets	25,989,413
Unrestricted	<u>38,749,879</u>
 Total net position	 <u><u>\$ 64,739,292</u></u>

The accompanying notes are an integral part of the basic financial statements.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2013

Activities	Expenses	Program Revenues		Net (Expense) Revenues and Changes in Net Position Governmental Activities
		Fees, Fines, And Charges for Services	Operating Grants and Contributions	
Governmental activities:				
Public safety	\$ 78,032,047	\$ 15,597,500	\$ 5,582,233	\$ (56,852,314)
Total Governmental Activities	<u>\$ 78,032,047</u>	<u>\$ 15,597,500</u>	<u>\$ 5,582,233</u>	(56,852,314)
General revenues:				
Taxes -				
Property taxes, levied for general purposes				16,166,314
Sales and use taxes, levied for general purposes				34,533,741
State supplemental pay				3,784,126
State revenue sharing				386,526
Interest and investment earnings				255,451
Loss on sale of assets				(112,083)
Miscellaneous				<u>495,259</u>
Total general revenues				<u>55,509,334</u>
Change in net position				(1,342,980)
Net position at beginning of year				<u>66,082,272</u>
Net position - June 30, 2013				<u>\$ 64,739,292</u>

The accompanying notes are an integral part of the basic financial statements.

FUND FINANCIAL STATEMENTS (FFS)

FUND DESCRIPTIONS

General Fund

To account for resources traditionally associated with governments, which are not required to be accounted for in another fund.

Other Governmental

To account for the special revenue funds, which are considered governmental funds, and are also considered to be non-major funds.

Fiduciary Funds

To account for the funds held for others.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

BALANCE SHEET - GOVERNMENTAL FUNDS

June 30, 2013

	<u>General</u>	<u>Other Governmental</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ 54,046,973	\$ 2,831,210	\$ 56,878,183
Receivables	8,239,513	86,139	8,325,652
Investments	97,207	-	97,207
Prepaid items	375,109	2,154	377,263
Inventory	36,677	-	36,677
	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 62,795,479</u>	<u>\$ 2,919,503</u>	<u>\$ 65,714,982</u>
LIABILITIES			
Accounts payable and accrued liabilities	\$ 5,006,148	\$ 55,002	\$ 5,061,150
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>5,006,148</u>	<u>55,002</u>	<u>5,061,150</u>
FUND BALANCES			
Nonspendable	411,786	2,154	413,940
Assigned for capital improvements	750,000	-	750,000
Assigned for legal contingencies	1,700,000	-	1,700,000
Assigned for emergencies	26,531,750	-	26,531,750
Assigned for other law enforcement activities	-	2,862,347	2,862,347
Unassigned	28,395,795	-	28,395,795
	<u> </u>	<u> </u>	<u> </u>
	<u>57,789,331</u>	<u>2,864,501</u>	<u>60,653,832</u>
	<u> </u>	<u> </u>	<u> </u>
Total liabilities and fund balances	<u>\$ 62,795,479</u>	<u>\$ 2,919,503</u>	<u>\$ 65,714,982</u>

The accompanying notes are an integral part of the basic financial statements.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

**RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS -
TO THE STATEMENT OF NET POSITION**

June 30, 2013

Total fund balances for governmental funds at June 30, 2013	\$ 60,653,832
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Total net position reported for governmental activities in the Statement of Net Position is different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:

Land	726,133	
Capital assets, net of \$35,636,086 accumulated depreciation	<u>25,263,281</u>	
		25,989,414
Long-term liabilities at June 30, 2013:		
Compensated absences payable	(2,450,010)	
Other post retirement benefits	<u>(19,453,944)</u>	
		<u>(21,903,954)</u>

Total net position of governmental activities at June 30, 2013	<u>\$ 64,739,292</u>
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The accompanying notes are an integral part of the basic financial statements.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

**STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS**

For the Year Ended June 30, 2013

	General	Other Governmental	Totals
REVENUES			
Ad valorem taxes	\$ 16,166,314	\$ -	\$ 16,166,314
Intergovernmental	9,591,452	161,433	9,752,885
Commissions, fees and charges	14,767,906	829,593	15,597,499
Interest	246,611	8,840	255,451
Sales taxes	34,533,741	-	34,533,741
Proceeds from sale of assets	72,344	-	72,344
Other	489,269	5,989	495,258
Total revenues	<u>75,867,637</u>	<u>1,005,855</u>	<u>76,873,492</u>
EXPENDITURES			
Public safety:			
Personnel services and related benefits	52,585,178	-	52,585,178
Operating services	10,371,830	964,151	11,335,981
Materials and supplies	5,267,632	151,061	5,418,693
Travel and other charges	213,870	12,224	226,094
Capital outlay	4,225,448	314,236	4,539,684
Total expenditures	<u>72,663,958</u>	<u>1,441,672</u>	<u>74,105,630</u>
EXCESS OF REVENUES OVER EXPENDITURES	3,203,679	(435,817)	2,767,862
OTHER FINANCING SOURCES (USES)			
Operating transfers in	235,000	-	235,000
Operating transfers (out)	(235,000)	-	(235,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCE	3,203,679	(435,817)	2,767,862
FUND BALANCES AT BEGINNING OF YEAR	<u>54,585,652</u>	<u>3,300,318</u>	<u>57,885,970</u>
FUND BALANCES AT END OF YEAR,	<u>\$ 57,789,331</u>	<u>\$ 2,864,501</u>	<u>\$ 60,653,832</u>

The accompanying notes are an integral part of the basic financial statements.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS -
TO THE STATEMENT OF ACTIVITIES**

For the Year Ended June 30, 2013

Total net changes in fund balances at June 30, 2013 per Statement of Revenues, Expenditures and Changes in Fund Balances		\$ 2,767,862
The change in net position reported for governmental activities in the Statement of Activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay which is considered expenditures on the Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 4,622,031	
Depreciation expense for the year ended June 30, 2013	<u>(3,614,836)</u>	1,007,195
Governmental funds report proceeds from the sale of capital assets. However, in the Statement of Activities, the loss on the disposal of capital assets is reported. The change in net assets differs from the change in fund balance by the carrying value of capital assets disposed.		
		(184,427)
Government funds do not report changes in long-term liabilities as expenditures. However, the following changes in long-term liabilities do appear in the Statement of Activities since the liabilities are reported on the Statement of Net Position		
Change in compensated absences	\$ (79,003)	
Change in other post retirement benefits	<u>(4,854,607)</u>	<u>(4,933,610)</u>
Total changes in net position at June 30, 2013 per Statement of Activities		<u>\$ (1,342,980)</u>

The accompanying notes are an integral part of the basic financial statements.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

June 30, 2013

ASSETS

Cash and cash equivalents

\$ 3,177,453

LIABILITIES

Due to taxing bodies and others

\$ 3,177,453

The accompanying notes are an integral part of the basic financial statements.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

INTRODUCTION

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The Sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

As the chief law enforcement officer of the parish, the Sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols and investigations, and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, when requested, the Sheriff provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the Sheriff is responsible for collecting and distributing ad valorem property taxes, parish occupational licenses, state revenue sharing funds, sporting licenses, and fines, costs, and bond forfeitures imposed by the district court.

The accounting and reporting policies of the Calcasieu Parish Sheriff conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures conform to the requirements of the industry audit guide, *Audits of State and Local Governments*.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

For financial reporting purposes, the Sheriff includes all funds, account groups, activities, et cetera, that are controlled by the Sheriff as an independently-elected parish official. As an independently-elected parish official, the Sheriff is solely responsible for the operation of his office, which includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and receipt and disbursements of funds. Other than certain operating expenditures of the Sheriff's office that are paid or provided by the parish police jury as required by Louisiana law, the Sheriff is financially independent.

Accordingly, the Sheriff is a separate governmental reporting entity. Certain units of local government, over which the Sheriff exercises no oversight responsibility, such as the parish police jury, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the parish Sheriff.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

B. BASIS OF PRESENTATION

The accompanying basic financial statements of the Calcasieu Parish Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statement—and Management's Discussion and Analysis—for State and Local Governments*, issued in June 1999. As a result, an entirely new financial presentation format has been implemented.

Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the Sheriff as a whole. They include all funds of the reporting entity, which are considered to be governmental activities. Fiduciary funds are reported only in the Statement of Fiduciary Assets and Liabilities at the fund financial statement level.

The Statement of Activities presents a comparison between direct expenses and program revenues for each of the functions of the Sheriff's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of services offered by the Sheriff, and (b) grants and contributions that are restricted to meeting the operational or capital requirement of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements (FFS)

The Sheriff uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Sheriff's functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The various funds of the Sheriff are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Sheriff or its total assets, liabilities, revenues, or expenditures of the individual governmental fund is at least 10 percent of the corresponding total for all governmental funds.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

B. BASIS OF PRESENTATION (Continued)

The Sheriff's current operations require the use of only governmental and fiduciary funds. The governmental and fiduciary fund types used by the Sheriff are described as follows:

Governmental Fund Types

General Funds – The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the Sheriff and is used to account for the operations of the Sheriff's office. The various fees and charges due to the Sheriff's office are accounted for in this fund. General operating expenditures are paid from this fund.

Special Revenue Fund – The Regional Law Enforcement Training Academy Fund accounts for the collection of training fees from students attending the Calcasieu Regional Law Enforcement Training Academy. Expenditures of the fund include instructor fees, materials, and supplies for the academy.

As provided by Louisiana Revised Statute 40:2266.1-3, the Southwest Louisiana Criminalistics Laboratory is operated by the Sheriff of Calcasieu Parish for Allen, Beauregard, Calcasieu, Cameron and Jefferson Davis Parishes. Laboratory services for crime detection, prevention, investigation, and other related activities in connection with criminal investigation are provided. The fund accounts for the collection of criminal fees from the aforementioned parishes and the related operating expenditures.

Fiduciary Fund Type – Agency Funds

Fiduciary fund reporting focuses on net position and changes in net position. The only funds accounted for in this category by the Sheriff are agency funds. The agency funds account for assets held by the Sheriff as an agent for various taxing bodies (tax collections) and for deposits held pending court action. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, but use the accrual basis of accounting.

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

The amounts reflected in the governmental fund financial statements are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of Sheriff operations.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING (Continued)

The amounts reflected in the governmental fund financial statements, use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Sheriff considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

The government-wide financial statements are accounted for using an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position and financial position. All assets and liabilities (whether current or noncurrent) associated with their activities are reported.

The government-wide financial statements are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar-year basis, become due on November 15 of each year, and become delinquent by December 31. The taxes are normally collected in December, January, and February of the fiscal year.

Intergovernmental revenues and fees, charges, and commissions for services are recorded when the Sheriff is entitled to the funds.

Interest income on deposits is recorded when interest is earned. Substantially all other revenues are recorded when received.

Expenditures

The Sheriff's primary expenditures include salaries and insurance, which are recorded when the liability is incurred. Capital expenditures and purchase of various operating supplies are regarded as expenditures at the time purchased.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING (Continued)

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) when the transfers are authorized by the Sheriff.

Deferred Revenues

Deferred revenues arise when resources are received by the Sheriff before it has a legal claim to them, as when grant monies are received before the incurrence of qualifying expenditures. In subsequent periods, when the Sheriff has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and the revenue is recognized.

D. BUDGET PRACTICES

1. The proposed budget for the general fund is submitted to the Sheriff for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted or as finally amended by the Sheriff.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

E. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include amounts in demand deposits and interest-bearing demand deposits and time deposits with original maturities of 180 days or less. They are stated at cost, which approximates market.

F. INVESTMENTS

The Sheriff's investment program is authorized and limited by state statute to purchases of securities issued or guaranteed by the U.S. government and its agencies or instrumentalities and participation in the Louisiana Asset Management Pool (LAMP). LAMP is a nonprofit corporation formed by the State Treasurer and organized under the laws of the State of Louisiana, which operates a local governmental investment pool equivalent to a money market fund. LAMP invests in short-term instruments as permitted by statute.

G. INVENTORY

All inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. Inventory consists mainly of vehicle parts.

H. CAPITAL ASSETS

Capital assets are capitalized at historical cost. The Sheriff maintains a threshold level of \$1,000 or more for capitalizing capital assets.

Capital assets are recorded in the Statement of Net Position and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings	25-40
Office equipment and furniture	5-12
Vehicles	5

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

I. LONG-TERM DEBT

All long-term debt to be repaid from governmental resources is reported as liabilities in the government-wide statements. The long-term debt consists of compensated absences payable and other post retirement benefits.

J. VACATION AND SICK LEAVE

All permanent, full-time employees earn from 10-20 days of vacation leave each year, depending upon length of service. Vacation leave is available for use by employees in the fiscal year succeeding the year it was earned and cannot be accumulated. Upon resignation, termination, or retirement, unused vacation leave up to 20 days is paid to the employee at the employee's current rate of pay.

Sick leave is earned at the rate of 12 days per year by permanent, full-time employees. Unused sick leave may be accumulated from year to year. However, unused sick leave is forfeited upon termination.

At June 30, 2013, employees of the Sheriff's office have accumulated \$2,450,010 in leave privileges; \$382,486 in current liabilities and \$2,067,524 in long-term liabilities.

K. EQUITY CLASSIFICATIONS

In the government-wide statements, equity is classified as net position and displayed in three components:

- a. Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of net position with constraints placed on the use by either (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net position that do not meet the definition of "restricted" or "invested in capital assets, net of related debt".

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

L. FUND EQUITY

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Any designations of fund balance represent tentative management plans that are subject to change.

In the fund financial statements, governmental fund equity is classified as fund balance. The Sheriff adopted GASB Statement 54 in the year ended June 30, 2011. As such, fund balances of governmental funds are classified as follows:

Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because constraints that externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed – amounts that can be used only for specific purposes determined by a formal action of the Sheriff. The Sheriff is the highest level of decision-making authority for the Sheriff's Office. Commitments may be established, modified, or rescinded only through resolutions approved by the Sheriff.

Assigned – amounts that do not meet the criteria to be classified as restricted or committed, but that are intended to be used for specific purposes. Under the Sheriff's adopted policy, only he may assign amounts for specific purposes.

Unassigned – all other spendable amounts.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Sheriff considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Sheriff considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Sheriff has provided otherwise in his commitment or assignment actions.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

M. INTERFUND TRANSACTIONS

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as a reduction of expenditures in the fund that is reimbursed. All other interfund transactions are reported as transfers.

N. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

2. CASH AND INTEREST-BEARING DEPOSITS

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2013, the Sheriff has cash and cash equivalents (book balances) totaling \$59,929,702 as follows:

	Government-wide Statement of Net Assets	Fiduciary Funds Statement of Assets and Liabilities	Total
Demand deposits	\$ 13,074,315	\$ 3,051,519	\$ 16,125,834
Time deposits	43,803,868	125,934	43,929,802
Total	<u>\$ 56,878,183</u>	<u>\$ 3,177,453</u>	<u>\$ 60,055,636</u>

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

2. CASH AND INTEREST-BEARING DEPOSITS (Continued)

These deposits are stated at cost, which approximates market. Custodial credit risk is the risk that in the event of a bank failure, the Sheriff's deposits may not be returned to it. The Sheriff does not have a policy for custodial credit risk, however, under state laws, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 2013, the Sheriff has \$62,520,902 in deposits (collected bank balances). These deposits are secured from risk by \$26,419,741 of federal deposit insurance and \$44,602,605 of pledged securities held by the custodial banks in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Sheriff that the fiscal agent has failed to pay deposited funds upon demand.

3. INVESTMENTS

Investments held at June 30, 2013 consist of \$97,207 in the Louisiana Asset Management Pool, a local government investment pool. In accordance with GASB Codification Section I50.126, the investment in LAMP at June 30, 2013 is not categorized in the three risk categories provided by GASB Codification Section I50.125 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA – R.S. 33:2955. LAMP is rated AAAm by Standard & Poor's.

The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 60 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the value of the pool shares.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

3. INVESTMENTS (Continued)

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

At June 30, 2013, the Sheriff's investment in LAMP of \$97,207 is carried at cost, which approximates fair market value.

The Calcasieu Parish Sheriff places no limit on the amount invested in any one financial institution.

4. AD VALOREM TAXES

The Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1, of each year. Taxes are levied by the parish government in June and are actually billed to the taxpayers by the Sheriff in October. Billed taxes are due by December 31, becoming delinquent on January 1, of the following year. The taxes are based on assessed values determined by the Tax Assessor of Calcasieu Parish and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for assessor's compensation and pension fund contributions.

Ad valorem taxes are budgeted and recorded in the year for which levied and billed. For the year ended June 30, 2013, law enforcement taxes applicable to the Sheriff's General Fund, were collected as follows:

	<u>Levied Millage</u>	<u>Expiration Date</u>	<u>Amount Collected</u>
1 Regular Law Enforcement District	5.23	Permanent	\$ 8,622,277
2 Special Law Enforcement District	4.62	2020	7,616,038
	<u>9.85</u>		<u>\$ 16,238,315</u>

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

5. RECEIVABLES

The receivables of \$8,325,653 at June 30, 2013, are as follows:

	<u>Governmental Activities</u>
Ad valorem taxes	\$ 56,516
Intergovernmental	1,212,887
Commission, fees and charges	2,827,707
Interest	79,544
Sales taxes	3,045,602
Insurance	1,021,484
Other	81,913
Total	<u>\$ 8,325,653</u>

6. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2013 was as follows:

	<u>Balance July 1, 2012</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2013</u>
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 726,133	\$ -	\$ -	\$ 726,133
Work in process	45,959	67,758	(45,959)	67,758
Other capital assets:				
Building and improvements	22,694,436	225,584	-	22,920,020
Vehicles	14,481,241	1,591,385	(6,233,305)	9,839,321
Equipment and furniture	25,679,818	2,783,263	(390,814)	28,072,267
Total	<u>63,627,587</u>	<u>4,667,990</u>	<u>(6,670,078)</u>	<u>61,625,499</u>
Less accumulated depreciation	<u>(38,460,942)</u>	<u>(3,614,835)</u>	<u>6,439,692</u>	<u>(35,636,085)</u>
Net capital assets	<u>\$ 25,166,645</u>	<u>\$ 1,053,155</u>	<u>\$ (230,386)</u>	<u>\$ 25,989,414</u>

Depreciation expense in the amount of \$3,614,836 was charged to public safety. During the year ended June 30, 2013 the Calcasieu Parish Sheriff sold or removed obsolete inventory items with a net book value of \$230,386 and received approximately \$72,344 for their sale at auction.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

7. RETIREMENT COMMITMENTS

Plan Description. Substantially all employees of the Calcasieu Parish Sheriff's Office are members of the Louisiana Sheriffs Pension and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All Sheriffs and all deputies who are found to be physically fit, who earn at least \$800 per month, and who were between the ages of 18 and 50 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 3.33% no matter how many years of service the employee has completed. In any case, the retirement benefit cannot exceed 100% of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriffs Pension and Relief Fund, 1225 Nicholson Drive, Baton Rouge, Louisiana 70802, or by calling (225) 219-0500.

Funding Policy. Plan members are required by state statute to contribute 10% of their annual covered salary and the Calcasieu Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 12% of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Calcasieu Parish Sheriff are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The payroll for the Sheriff's employees covered by the system for the year ended June 30, 2013 was \$36,788,090, the Sheriff's total payroll was \$39,451,673. The Sheriff contributed \$4,874,426 to the plan and the employees contributed \$3,678,822.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

7. RETIREMENT COMMITMENTS (Continued)

Deferred Compensation Plan. Certain employees of The Calcasieu Parish Sheriff's Department participate in the Louisiana Public Employees Deferred Compensation Plan adopted under the provisions of the Internal Revenue Code Section 457. In accordance, with provisions of GASB Statement No. 32, plan balances and activities are not reflected in the Calcasieu Parish Sheriff's Department or its political subdivisions' financial statements. Complete disclosures relating to the Plan are included in the separately issued audit report for the Plan, available from the Louisiana Legislative Auditor, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397.

8. OTHER POSTEMPLOYMENT BENEFITS

Plan Description - The Calcasieu Parish Sheriff provides certain healthcare and life insurance benefits for retired employees. Substantially all of the Sheriff's employees become eligible for these benefits if they reach normal retirement age while working for the Sheriff. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid by employees and the Sheriff. The Sheriff recognizes the cost of providing these benefits as expenditures when the monthly premiums are due. For the year ended June 30, 2013, the amount of retiree benefits totaled \$561,061 for 119 participants.

The GASB has issued Statement No.45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*, which changes the accounting for post-employment benefits (e.g., payments made by the Sheriff for retiree insurance). As required, management has implemented the new standard for the year ending June 30, 2009.

Annual Other Postemployment Benefit Cost and Liability - The Calcasieu Parish Sheriff's annual other postemployment benefit (OPEB) cost is calculated based on the annual required contribution (ARC) of the employer, an amount actuarially determined in accordance with GASB Statement 45, which was implemented for the year ended June 30, 2009. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial accrued liability (UAAL). The total ARC for fiscal year 2013 is \$5,745,136 as set forth below:

Normal cost	\$ 2,921,363
Interest	116,855
Amortization of the UAAL	<u>2,706,918</u>
Annual required contribution	<u><u>\$ 5,745,136</u></u>

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

8. **OTHER POSTEMPLOYMENT BENEFITS (Continued)**

The following schedule presents the components of the Calcasieu Parish Sheriff's annual OPEB cost for fiscal year 2013, the amount actually contributed to the plan, and changes in the Calcasieu Parish Sheriff's net OPEB obligation to the OPEB plan:

	6/30/2013	6/30/2012
Annual required contribution	\$ 5,745,136	\$ 4,462,280
Interest on prior year Net OPEB Obligation	583,974	425,131
Adjustment to ARC	(913,442)	(637,835)
Annual OPEB Cost	5,415,668	4,249,576
Contribution made	(561,061)	(466,711)
Increase in net OPEB obligation	4,854,607	3,782,865
Beginning net OPEB obligation, June 30, 2012	14,599,338	10,816,473
Ending net OPEB obligation, June 30, 2013	<u>\$ 19,453,945</u>	<u>\$ 14,599,338</u>

The Calcasieu Parish Sheriff's annual OPEB cost contributed to the plan using the pay-as-you-go method and the net OPEB obligation for the fiscal year ended June 30, 2013 was as follows:

Fiscal Year Ended	Annual OPEB Cost	% of Annual OPEB Cost Contributed	Net OPEB Obligation
June 30, 2011	\$ 4,324,576	8.99%	\$ 10,816,473
June 30, 2012	\$ 4,249,576	10.98%	\$ 14,599,338
June 30, 2013	\$ 5,415,668	10.36%	\$ 19,453,945

Funded Status and Funding Progress – During fiscal year 2013, the Calcasieu Parish Sheriff's did not establish a fund for trusts to accumulate and invest assets necessary to pay for the accumulated liability; these financial statements assume the pay-as-you-go funding will continue. Since no contributions were made, the Calcasieu Parish Sheriff's entire actuarial accrued liability of \$43,264,042 was unfunded.

The funded status of the plan, as determined by an actuary as of July 1, 2012 was as follows:

Actuarial accrued liability (AAL)	\$ 43,264,042
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	<u>\$ 43,264,042</u>
Funded ratio	0
Annual Covered payroll	36,788,090
(UAAL) as a percentage of covered payroll	118%

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

8. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Actuarial Methods and Assumptions – Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the employer and plan members to that point. The unfunded actuarial accrued liability is being amortized over 30 years on a level dollar open basis.

The projection of future benefits for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of future events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2012 Calcasieu Parish Sheriff's actuarial valuation, the projected unit credit actuarial cost method was used. The actuarial assumptions included a 4% investment rate of return. The RP 2000 Mortality Table was used in making actuarial assumptions. The valuation assumes a 12.3% healthcare cost trend increase (including 5.70% dental) for fiscal year 2012-2013, reduced by varying increments in each subsequent year.

9. RISK MANAGEMENT

The Sheriff is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Sheriff maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Sheriff.

10. CONTINGENCIES AND COMMITMENTS

The Sheriff is a defendant in a number of lawsuits that have arisen in the normal course of operations, which are in various stages of completion. The Sheriff has established a fund balance reserve for legal contingencies in the amount of \$1,700,000 for potential losses on those cases, which may result in judgments in excess of insurance coverage or in denial of insurance coverage. As of the date of this report, the Sheriff's legal counsel believes that, for all other lawsuits, final and probable judgments as a result of these suits would be covered by insurance and would not have a material adverse effect on the Sheriff's financial statements.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

11. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund balances due to taxing bodies and others follows:

	Beginning of Year	Additions	Reductions	End of Year
Cash Appearance Bond	\$ 798,283	\$ 898,064	\$ (1,244,102)	\$ 452,245
Fines and Costs	625	2,257,954	(2,108,768)	149,811
Civil Suits	705,500	5,596,905	(5,536,664)	765,741
Work Release Programs	127,567	380,085	(455,331)	52,321
Inmate Deposits	258,475	1,800,877	(1,532,498)	526,854
Tax Collector	806,356	188,617,797	(188,302,204)	1,121,949
Evidence	128,895	211,699	(232,062)	108,532
	<u>\$2,825,701</u>	<u>\$ 199,763,381</u>	<u>\$ (199,411,629)</u>	<u>\$3,177,453</u>

12. ON-BEHALF PAYMENTS

The Sheriff's office is located within the Administrative Complex and Calcasieu Correctional Center on East Broad Street. Substantially all the utilities and maintenance costs of the administrative complex and correctional center are paid for by the Calcasieu Parish Police Jury.

13. SALES TAXES

On July 15, 2006, the voters of Calcasieu Parish approved a new 1/2% sales tax increase for the Law Enforcement District of Calcasieu Parish. Collection of the sales tax began October 1, 2006.

The sales tax is to provide for a new salary schedule for deputies; the funding of an increase in the Patrol and Corrections Divisions and related law enforcement functions; capital improvements expenditures not to exceed nine million dollars and the creation of an Emergency Fund Balance or Reserve to be utilized in the event of an emergency and to provide continuity in operations. The Emergency Reserve Fund balance at June 30, 2013 was \$26,531,750.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

13. SALES TAXES (Continued)

In accordance with the covenant agreement recorded with the Calcasieu Parish Clerk of Court, once the above criteria are met, the Calcasieu Parish Law Enforcement District millage numbers 1 and 2 shall be rolled back (reduced) in an amount to equal approximately nine million dollars. After the roll back, increases in the Law Enforcement District millage numbers 1 and 2 shall be limited to a maximum increase of one mill per year per district, up to the maximum millage authorized by law. These millage increases shall not begin for a period of five years from the date of the first collection of the new sales tax, and only after a public hearing held for the purpose of receiving public participation.

For the year ended June 30, 2013, \$23,072,759 was collected. Of this amount, \$264 was used to purchase capital assets, \$14,755,327 for payroll and \$198,073 for collection fees and refunds. The remaining amount was either invested or expended in the operations of the General Fund as more fully described below.

Since inception, a total of \$142,404,947 has been collected. Of this amount, \$9,000,000 has been used to purchase capital assets, \$77,557,522 for payroll, and \$1,239,880 for collection fees and refunds. The remaining balance of \$54,607,545 consists of \$26,095,047 that is invested in LAMP and CD's and is reserved for emergencies, including \$436,703 of interest earned for a total of \$26,531,750 reserved. The remaining \$28,075,795 was available for expenditure in the operations of the general fund.

14. SUBSEQUENT EVENT

The Calcasieu Parish Sherriff's office has evaluated its June 30, 2013 financial statements for subsequent events through December 6, 2013, the date the financial statements were available to be issued. The Calcasieu Parish Sheriff's office is not aware of any subsequent events which would require recognition or disclosure in the financial statements.

**REQUIRED SUPPLEMENTARY
INFORMATION**

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

For the Year Ended June 30, 2013

	GENERAL FUND			
	BUDGET		Actual	Variance Favorable (Unfavorable)
	Original	Final		
REVENUES				
Ad valorem taxes	\$ 12,100,000	\$ 16,100,000	\$ 16,166,314	\$ 66,314
Intergovernmental	8,515,844	9,827,956	9,591,452	(236,504)
Commissions, fees and charges	14,566,988	14,741,710	14,767,906	26,196
Interest	131,000	215,650	246,611	30,961
Sales taxes	33,158,927	33,870,000	34,533,741	663,741
Proceeds from sale of assets	80,000	71,702	72,344	642
Other	157,420	302,000	489,269	187,269
Total revenues	68,710,179	75,129,018	75,867,637	738,619
EXPENDITURES				
Public safety:				
Personnel services and related benefits	53,256,656	52,791,201	52,585,178	206,023
Operating services	8,487,682	10,598,723	10,371,830	226,893
Materials and supplies	5,745,453	5,457,963	5,267,632	190,331
Travel and other charges	319,650	236,966	213,870	23,096
Capital outlay	7,561,271	4,356,028	4,225,448	130,580
Total expenditures	75,370,712	73,440,881	72,663,958	776,923
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(6,660,533)	1,688,137	3,203,679	1,515,542
OTHER FINANCING SOURCES (USES)				
Operating transfers in	250,000	235,000	235,000	-
Operating transfers (out)	-	(235,000)	(235,000)	-
Total other financing sources (uses)	250,000	-	-	-
NET CHANGES IN FUND BALANCE	(6,410,533)	1,688,137	3,203,679	1,515,542
FUND BALANCES AT BEGINNING OF YEAR,	54,585,652	54,585,652	54,585,652	-
FUND BALANCE AT END OF YEAR	<u>\$ 48,175,119</u>	<u>\$ 56,273,789</u>	<u>\$ 57,789,331</u>	<u>\$ 1,515,542</u>

The accompanying notes are an integral part of this financial statement.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

BUDGETARY COMPARISON SCHEDULE - OTHER GOVERNMENTAL

For the Year Ended June 30, 2013

	OTHER GOVERNMENTAL			
	BUDGET		Actual	Variance Favorable (Unfavorable)
	Original	Final		
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 161,433	\$ 161,433
Commissions, fees and charges	1,157,028	1,014,565	829,593	(184,972)
Interest	-	-	8,840	8,840
Other	-	-	5,989	5,989
Total revenues	<u>1,157,028</u>	<u>1,014,565</u>	<u>1,005,855</u>	<u>(8,710)</u>
EXPENDITURES				
Public safety:				
Operating services	795,835	1,321,071	964,151	356,920
Materials and supplies	-	-	151,061	(151,061)
Travel and other charges	-	-	12,224	(12,224)
Capital outlay	-	112,530	314,236	(201,706)
Total expenditures	<u>795,835</u>	<u>1,433,601</u>	<u>1,441,672</u>	<u>(8,071)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	361,193	(419,036)	(435,817)	(16,781)
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCE	361,193	(419,036)	(435,817)	(16,781)
FUND BALANCES AT BEGINNING OF YEAR,	<u>3,300,318</u>	<u>3,300,318</u>	<u>3,300,318</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 3,661,511</u>	<u>\$ 2,881,282</u>	<u>\$ 2,864,501</u>	<u>\$ (16,781)</u>

The accompanying notes are an integral part of this financial statement.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

SCHEDULE OF FUNDING PROGRESS OF OPEB PLAN
For the Year Ended June 30, 2013

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL) Projected Unit Cost</u>	<u>Unfunded AAL ((UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a Percentage of Covered Payroll</u>
<u>7/1/2009</u>	<u>(a)</u>	<u>(b)</u>	<u>(b-a)</u>	<u>(a/b)</u>	<u>(c)</u>	<u>[(b-a)/c]</u>
6/30/2011	\$ -	\$32,717,368	\$32,717,368	-	\$35,106,034	93%
6/30/2012	\$ -	\$32,717,368	\$32,717,368	-	\$35,718,232	92%
6/30/2013	\$ -	\$43,264,042	\$43,264,042	-	\$36,788,090	118%

The accompanying notes are an integral part of this financial statement.

OTHER SUPPLEMENTARY INFORMATION

NONMAJOR FUND DESCRIPTIONS - SPECIAL REVENUE FUNDS

REGIONAL LAW ENFORCEMENT TRAINING ACADEMY FUND

The Regional Law Enforcement Training Academy Fund accounts for the collection of training fees from students attending the Calcasieu Regional Law Enforcement Training Academy. Expenditures of the fund include instructor fees, materials, and supplies for the academy.

SOUTHWEST LOUISIANA CRIMINALISTIC LABORATORY FUND

As provided by Louisiana Revised Statute 40:2266.1-3, the Southwest Louisiana Criminalistics Laboratory is operated by the Sheriff of Calcasieu Parish for Allen, Beauregard, Calcasieu, Cameron and Jefferson Davis Parishes. Laboratory services for crime detection, prevention, investigation, and other related activities in connection with criminal investigation are provided. The fund accounts for the collection of criminal fees from the aforementioned parishes and the related operating expenditures.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS

June 30, 2013

	<u>Regional Law Enforcement Training Academy</u>	<u>Southwest Louisiana Criminalistic Laboratory</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ 161,517	\$ 2,669,693	\$ 2,831,210
Receivables	2,196	83,943	86,139
Prepays	<u>2,154</u>	<u>-</u>	<u>2,154</u>
 Total assets	 <u>\$ 165,867</u>	 <u>\$ 2,753,636</u>	 <u>\$ 2,919,503</u>
 LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$ 9,769	\$ 45,231	\$ 55,000
Total liabilities	<u>9,769</u>	<u>45,231</u>	<u>55,000</u>
 Fund balances:			
Nonspendable	2,154	-	2,154
Assigned	<u>153,944</u>	<u>2,708,405</u>	<u>2,862,349</u>
 TOTAL LIABILITIES AND FUND EQUITY	 <u>\$ 165,867</u>	 <u>\$ 2,753,636</u>	 <u>\$ 2,919,503</u>

The accompanying notes are an integral part of this financial statement.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - SPECIAL REVENUE FUNDS**

For the Year Ended June 30, 2013

	<u>Regional Law Enforcement Training Academy</u>	<u>Southwest Louisiana Criminalistic Laboratory</u>	<u>Total</u>
REVENUES			
Training fees	\$ 89,421	\$ -	\$ 89,421
Crime laboratory fees	-	723,682	723,682
Interest earnings	181	8,660	8,841
Grants	-	161,433	161,433
Bonding fees	-	16,490	16,490
Other	5,989	-	5,989
Total revenues	<u>95,591</u>	<u>910,265</u>	<u>1,005,856</u>
EXPENDITURES			
Public safety:			
Operating services	31,389	932,763	964,152
Materials and supplies	43,349	107,711	151,060
Travel and other charges	867	11,357	12,224
Capital outlay	25,321	288,915	314,236
Total expenditures	<u>100,926</u>	<u>1,340,746</u>	<u>1,441,672</u>
EXCESS OF EXPENDITURES OVER REVENUES	(5,335)	(430,481)	(435,816)
OTHER FINANCING SOURCES (USES)			
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCE	(5,335)	(430,481)	(435,816)
FUND BALANCES AT BEGINNING OF YEAR	<u>161,433</u>	<u>3,138,886</u>	<u>3,300,319</u>
FUND BALANCES AT END OF YEAR	<u><u>\$ 156,098</u></u>	<u><u>\$ 2,708,405</u></u>	<u><u>\$ 2,864,503</u></u>

The accompanying notes are an integral part of this financial statement.

FIDUCIARY FUND TYPE - AGENCY FUNDS

CASH APPEARANCE BOND FUND

The Cash Appearance Bond Fund accounts for the collection of bonds and payment of these collections to the general fund and other recipients in accordance with applicable laws.

FINES AND COSTS FUND

The Fines and Costs Fund accounts for the collection of fines and costs and payment of these collections to the general fund and other recipients in accordance with applicable laws.

WORK RELEASE PROGRAMS FUND

The Work Release Program Fund accounts for the wages earned by inmates who are employed through the program while they are serving their sentences. The inmate deposits his wages in the fund and the Sheriff disburses the funds according to applicable laws.

INMATE DEPOSIT FUND

The Inmate Deposit Fund accounts for deposits made by and for prisoners to their individual accounts. The prisoners make purchases of personal items from the commissary with these funds and any remainder of their individual account is disbursed to them upon release from prison.

TAX COLLECTOR FUND

Article V, Section 27 of the Louisiana Constitution of 1974 provides that the Sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

June 30, 2013

	<u>Cash Appearance Bond</u>	<u>Fines and Costs</u>	<u>Civil Suits</u>	<u>Work Release DOC</u>
ASSETS				
Cash and cash equivalents	<u>\$ 452,245</u>	<u>\$ 149,811</u>	<u>\$ 765,741</u>	<u>\$ 34,546</u>
LIABILITIES				
Due to taxing bodies and others	<u>\$ 452,245</u>	<u>\$ 149,811</u>	<u>\$ 765,741</u>	<u>\$ 34,546</u>

The accompanying notes are an integral part of this financial statement.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES (CONTINUED)

June 30, 2013

	<u>Work Release CCC</u>	<u>Inmate Deposit</u>	<u>Tax Collector</u>	<u>Evidence</u>	<u>TOTAL</u>
ASSETS					
Cash and cash equivalents	<u>\$ 17,775</u>	<u>\$ 526,854</u>	<u>\$ 1,121,949</u>	<u>108,532</u>	<u>\$ 3,177,453</u>
LIABILITIES					
Due to taxing bodies and others	<u>\$ 17,775</u>	<u>\$ 526,854</u>	<u>\$ 1,121,949</u>	<u>\$ 108,532</u>	<u>\$ 3,177,453</u>

The accompanying notes are an integral part of this financial statement.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
For the Year Ended June 30, 2013

	Cash Appearance Bond	Fines and Costs	Civil Suits	Work Release DOC
BALANCES AT BEGINNING OF YEAR	\$ 798,283	\$ 625	\$ 705,500	\$ 112,054
ADDITIONS				
Appearance bonds	898,064	-	-	-
Suits, sales, seizures, etc.	-	-	5,596,905	-
Fines and costs	-	2,257,889	-	-
Taxes, fees, etc., paid to tax collector	-	-	-	-
Inmate receipts	-	-	-	320,149
Other additions	-	65	-	-
Total additions	898,064	2,257,954	5,596,905	320,149
REDUCTIONS				
Taxes, fees, etc., distributed to taxing bodies and others	-	-	-	-
District Attorney's General Fund	128,149	264,764	-	-
Sheriff's General Fund	128,149	169,808	-	-
Calcasieu Parish Police Jury	-	709,574	-	-
Indigent Defender Fund	128,149	339,484	-	-
Clerk of Court	-	160,509	-	-
Southwest Louisiana Regional Crime Lab	-	186,768	-	-
Judicial Expense Fund	128,149	49,938	-	-
Crime Victims Reparation	-	18,319	-	-
Criminal Indigent Transcript Fund	-	40,317	-	-
Calcasieu Parish Coroner's Office	-	13,284	-	-
Louisiana Commission on Law Enforcement	-	16,152	-	-
Bond refunds	731,506	-	-	-
Remittance of civil suits:				
General Fund	-	-	1,457,602	-
Clerk of Court	-	-	294,682	-
Other sheriffs and clerks	-	-	16,343	-
Litigants	-	-	3,123,374	-
Attorneys, appraisers, and other costs	-	-	317,924	-
Refunds	-	-	326,739	-
Inmate disbursements	-	-	-	212,477
Other settlements	-	139,851	-	185,180
Total reductions	1,244,102	2,108,768	5,536,664	397,657
BALANCES AT END OF YEAR	\$ 452,245	\$ 149,811	\$ 765,741	\$ 34,546

The accompanying notes are an integral part of this financial statement.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES (CONTINUED)
For the Year Ended June 30, 2013

	Work Release CCC	Inmate Deposit	Tax Collector	Evidence	TOTAL
BALANCES AT BEGINNING OF YEAR	\$ 15,513	\$ 258,475	\$ 806,356	\$ 128,895	\$ 2,825,701
ADDITIONS					
Appearance bonds	-	-	-	-	898,064
Suits, sales, seizures, etc.	-	-	-	-	5,596,905
Fines and costs	-	-	-	-	2,257,889
Taxes, fees, etc., paid to tax collector	-	-	188,608,541	211,699	188,820,240
Inmate receipts	59,936	1,800,877	-	-	2,180,962
Other additions	-	-	9,256	-	9,321
Total additions	59,936	1,800,877	188,617,797	211,699	199,763,381
REDUCTIONS					
Taxes, fees, etc., distributed to taxing bodies and others	-	-	187,965,120	-	187,965,120
District Attorney's General Fund	-	-	-	-	392,913
Sheriff's General Fund	-	-	-	-	297,957
Calcasieu Parish Police Jury	-	-	-	-	709,574
Indigent Defender Fund	-	-	-	-	467,633
Clerk of Court	-	-	-	-	160,509
Southwest Louisiana Regional Crime Lab	-	-	-	-	186,768
Judicial Expense Fund	-	-	-	-	178,087
Crime Victims Reparation	-	-	-	-	18,319
Criminal Indigent Transcript Fund	-	-	-	-	40,317
Calcasieu Parish Coroner's Office	-	-	-	-	13,284
Louisiana Commission on Law Enforcement	-	-	-	-	16,152
Bond refunds	-	-	-	-	731,506
Remittance of civil suits:					
General Fund	-	-	-	-	1,457,602
Clerk of Court	-	-	-	-	294,682
Other sheriffs and clerks	-	-	-	-	16,343
Litigants	-	-	-	-	3,123,374
Attorneys, appraisers, and other costs	-	-	-	-	317,924
Refunds	-	-	-	-	326,739
Inmate disbursements	24,294	1,464,124	-	-	1,700,895
Other settlements	33,380	68,374	337,084	232,062	995,931
Total reductions	57,674	1,532,498	188,302,204	232,062	199,411,629
BALANCES AT END OF YEAR	\$ 17,775	\$ 526,854	\$ 1,121,949	\$ 108,532	\$ 3,177,453

The accompanying notes are an integral part of this financial statement.

STATE OF LOUISIANA, PARISH OF CALCASIEU

AFFIDAVIT

Tony Mancuso, Sheriff of Calcasieu

BEFORE ME, the undersigned authority, personally came and appeared Tony Mancuso, the Sheriff of Calcasieu Parish, State of Louisiana, who after being duly sworn, deposed and said:

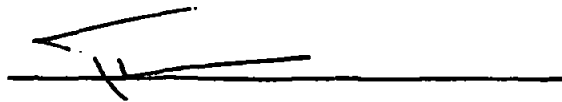
The following information is true and correct:

\$15,905.26 is the amount of cash on hand in the tax collector account on July 3, 2013;

He further deposed and said:

All itemized statements of the amount of taxes collected for the tax year 2012 by taxing authority, are true and correct.

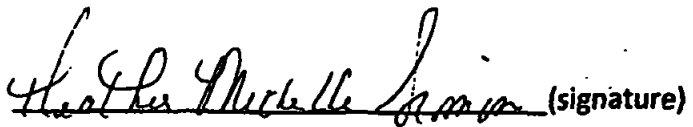
All itemized statements of all taxes assessed and uncollected, which indicate the reasons for the failure to collect, by taxing authority, are true and correct.



Signature

Sheriff of Calcasieu Parish

SWORN to and subscribed before me, Notary this 12th day of December 2013 in my office in Lake Charles, Louisiana

 (signature)

Heather Michelle Simon (Print), # 054298

in for life (commission)

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

TAX ROLL STATUS REPORT - 2012 TAX ROLL YEAR
AS OF JUNE 30, 2013

Tax Code	Original Taxes	Supplements	Reductions	Adjudicated / Exempt	2012 Collectible Tax Roll	Collections	Refunds	Refunds To Process	Net Collections	Left To Collect	Collectible Tax Roll Not Yet Collected
(005) SP-SC MT #1 (ALL)	\$ 47,055,475	\$ 50,135	\$ (116,021)	\$ (31,903,652)	\$ 15,085,938	\$ 15,049,805	\$ 33,812	\$ -	\$ 15,015,992	\$ 69,945	0.46%
(005) SP-SC MT #2 (ALL)	17,960,105	19,136	(44,283)	(12,176,967)	5,757,991	5,744,200	12,905	-	5,731,295	26,697	0.46%
(028) SCHOOL #28 MT (*2)	-	-	-	-	-	-	-	-	-	-	0.00%
(028) SCHOOL #28 SK (*2)	289,926	259	(2,089)	(25,017)	263,080	263,268	613	-	262,655	425	0.16%
(034) WCCH MT (4,4S,4W,7,7V)	23,008,787	32,556	(28,842)	(16,978,902)	6,033,599	6,033,661	9,361	-	6,024,300	9,299	0.15%
(034) WCCH SK (4,4S,4W,7,7V)	11,984,433	16,957	(15,023)	(8,843,687)	3,142,680	3,142,713	4,876	-	3,137,837	4,843	0.15%
(041) COM CTR #3 MT#1A (7,7V)	347,498	42	(1,815)	(30,435)	315,290	312,559	360	-	312,199	3,090	0.98%
(041) COM CTR #3 MT#1B (7,7V)	116,433	14	(608)	(10,198)	105,641	104,726	121	-	104,606	1,035	0.98%
(043) COM CTR #4 MT#1 (1)	543,662	106	(5,177)	(247,849)	290,742	291,001	814	-	290,187	555	0.19%
(043) COM CTR #4 MT#2 (1)	1,088,607	213	(10,367)	(496,282)	582,170	582,688	1,629	-	581,058	1,112	0.19%
(043) COM CTR #4 MT#3 (1) SR	217,978	43	(2,076)	(99,373)	116,571	116,675	326	-	116,349	223	0.19%
(050) FP #2 MT #2 (*4, *4S)	2,273,128	1,970	(10,340)	(1,333,697)	931,061	935,267	4,731	-	930,536	525	0.06%
(050) FP #2 MT (*4, *4S)	2,972,831	2,577	(13,523)	(1,744,228)	1,217,656	1,223,157	6,187	-	1,216,969	687	0.06%
(050) FP #2 SK #2 (4*, *4S*)	398,794	346	(1,814)	(233,982)	163,344	164,082	830	-	163,252	92	0.06%
(056) FP #3 MT #1 (*4, *4S, *4W)	1,609,532	262	(8,596)	(987,233)	613,966	614,912	1,474	-	613,438	528	0.09%
(056) FP #3 MT #2 (*4, *4S, *4W)	1,153,624	188	(6,161)	(707,594)	440,057	440,735	1,057	-	439,678	379	0.09%
(057) WW #9 MT (*4, *4S)	870,096	754	(4,110)	(510,506)	356,234	357,996	1,963	-	356,033	201	0.06%
(057) WW #9 SK (*4, *4S)	362,540	314	(1,712)	(212,711)	148,431	149,165	818	-	148,347	84	0.06%
(058) WW #8 MT (*3, *8)	128,389	15	(792)	(10,850)	116,762	103,837	84	-	103,754	13,009	11.14%
(058) WW #8 SK (*3, *8)	211,513	25	(1,305)	(17,874)	192,359	171,066	138	-	170,928	21,431	11.14%
(059) WW #11 MT (*4, *4S, *7)	598,113	37	(1,607)	(392,007)	204,536	204,540	243	-	204,297	239	0.12%
(059) WW #11 SK (*4, *4S, *7)	114,362	7	(307)	(74,954)	39,108	39,109	46	-	39,063	46	0.12%
(064) WW #14 MT (*5)	478,147	80	(2,001)	(24,677)	451,548	434,397	938	-	433,459	18,090	4.01%
(064) WW #14 SK (*5)	59,843	10	(250)	(3,089)	56,514	54,368	117	-	54,250	2,264	4.01%
(072) REC #1 MT (3,3L)	5,882,957	2,661	(24,436)	(3,606,458)	2,254,725	2,245,340	7,488	-	2,237,852	16,873	0.75%
(072) REC #1 SK (3,3L)	3,003,080	1,358	(12,474)	(1,840,993)	1,150,972	1,146,181	3,822	-	1,142,359	8,613	0.75%
(080) FP #1 MT #1 (1)	647,522	126	(6,166)	(295,197)	346,284	346,592	969	-	345,623	661	0.19%
(080) FP #1 MT #2 (1)	824,468	161	(7,852)	(375,865)	440,913	441,305	1,234	-	440,071	842	0.19%
(080) FP #1 MT #3 (1)	897,555	175	(8,548)	(409,184)	479,998	480,425	1,344	-	479,082	917	0.19%
(082) FIRE PRO #2 MT #1 (8*)	654,315	35	(2,269)	(270,961)	381,120	379,204	232	-	378,972	2,148	0.56%
(082) FIRE PRO #2 SK (8*)	185,641	10	(644)	(76,876)	108,131	107,587	66	-	107,521	609	0.56%
(083) FP #1 MT (2)	146,837	119	(958)	(11,736)	134,261	134,337	281	-	134,056	206	0.15%
(083) FP #1 SK (2)	117,658	95	(768)	(9,404)	107,581	107,642	225	-	107,416	165	0.15%
(093) SUL PARK&REC MT(*4*4S)	22,336,372	43,936	(28,485)	(17,586,663)	4,765,159	4,765,426	7,081	-	4,758,345	6,814	0.14%
(093) SUL PARK&REC SK(*4*4S)	5,589,797	10,995	(7,129)	(4,401,157)	1,192,507	1,192,573	1,772	-	1,190,801	1,705	0.14%
(101) L.C. CITY GEN ALMNY MT	4,108,136	4,371	(24,371)	(866,376)	3,221,760	3,219,242	8,483	-	3,210,759	11,000	0.34%
(101) L.C. CITY PLAY/REC MT	1,150,549	1,224	(6,825)	(242,642)	902,305	901,600	2,376	-	899,224	3,081	0.34%
(101) L.C. CITY POLICE MT	3,566,701	3,795	(21,159)	(752,192)	2,797,146	2,794,960	7,365	-	2,787,595	9,551	0.34%

CALCASIEU PARISH SHERIFF

Lake Charles, Louisiana

TAX ROLL STATUS REPORT - 2012 TAX ROLL YEAR - (Continued) AS OF JUNE 30, 2013

Tax Code	Original Taxes	Supplements	Reductions	Adjudicated / Exempt	2012 Collectible Tax Roll	Collections	Refunds	Refunds To Process	Net Collections	Left To Collect	Collectible Tax Roll Not Yet Collected
(101) LC BLDG/STS/BRIDGS MT	1,563,393	1,663	(9,275)	(329,708)	1,226,073	1,225,115	3,228	-	1,221,887	4,186	0.34%
(141) SULPHUR CITY FIRE MT	692,727	1,511	(4,280)	(154,913)	535,046	533,676	1,250	-	532,426	2,619	0.49%
(141) SULPHUR GEN ALMNY MT	766,129	1,671	(4,734)	(171,328)	591,739	590,225	1,382	-	588,842	2,897	0.49%
(141) SULPHUR STREET MT	692,727	1,511	(4,280)	(154,913)	535,046	533,676	1,250	-	532,426	2,619	0.49%
001 PARISH TX MT(12345678,81)	18,660,595	18,798	(24,923)	(13,996,497)	4,657,974	4,643,627	6,843	-	4,636,784	21,190	0.45%
003 PAR TAX MT(3L4S4W6D7V)	1,621,575	2,276	(14,518)	(428,695)	1,180,638	1,179,402	4,440	-	1,174,961	5,677	0.48%
004 CONST SCHOOL MT (ALL)	27,555,948	29,360	(67,943)	(18,682,946)	8,834,418	8,813,258	19,801	-	8,793,458	40,960	0.46%
008 ROAD MAINT MT (ALL)	18,114,077	19,300	(44,662)	(12,281,342)	5,807,373	5,793,463	13,016	-	5,780,447	26,926	0.46%
009 CAL-L C HEALTH MT (ALL)	11,083,936	11,810	(27,329)	(7,514,927)	3,553,490	3,544,979	7,965	-	3,537,015	16,475	0.46%
010 JUV DET HOME MT (ALL)	15,599,624	16,621	(38,463)	(10,576,565)	5,001,217	4,989,239	11,209	-	4,978,030	23,187	0.46%
012 MOSQUITO CONT MT(ALL)	11,289,223	12,028	(27,834)	(7,654,094)	3,619,323	3,610,654	8,112	-	3,602,542	16,781	0.46%
013 ASSESSOR MT (ALL)	6,824,863	7,272	(16,828)	(4,627,247)	2,188,060	2,182,819	4,904	-	2,177,915	10,145	0.46%
017 CRIMINAL JUST MT(ALL)	14,778,601	15,746	(36,439)	(10,019,904)	4,738,004	4,726,655	10,620	-	4,716,036	21,968	0.46%
018 SCHOOL #33 SK (*3,*3L)	2,978,814	5,002	(29,053)	(730,192)	2,224,572	2,214,868	7,470	-	2,207,399	17,173	0.77%
019 SCHOOL #34 SK (*3,*3L)	9,738,733	2,620	(21,490)	(6,981,933)	2,737,931	2,738,940	4,575	-	2,734,365	3,566	0.13%
020 FIRE DIST #2 MT (*3 *3L)	3,531,955	177	(13,851)	(1,796,642)	1,721,639	1,695,973	3,913	-	1,692,059	29,580	1.72%
021 SCHOOL #21 SK (6,6D)	988,995	499	(8,135)	(172,799)	808,560	800,323	1,011	-	799,311	9,249	1.14%
023 SCHOOL #23 SK(*4,*4S,4W)	18,956,347	2,414	(15,810)	(13,421,401)	5,521,550	5,527,295	8,507	-	5,518,788	2,762	0.05%
024 SCHOOL #24 SK (5)	478,935	80	(2,003)	(24,708)	452,303	435,130	939	-	434,191	18,112	4.00%
025 SCHOOL #25 SK (*2,8,81)	939,291	305	(4,462)	(350,343)	584,790	582,570	772	-	581,798	2,992	0.51%
026 SCHOOL #26 SK (7,7V)	960,269	117	(5,017)	(84,104)	871,266	863,721	995	-	862,726	8,540	0.98%
030 SCHOOL #30 SK (*4,*4S)	28,840,023	80,408	(44,308)	(22,872,108)	6,004,015	6,003,671	9,809	-	5,993,862	10,153	0.17%
031 COLLECTION FEE	15,195	712	(426)	(3,201)	12,280	12,189	-	-	12,189	92	0.75%
032 FIRE PRO #4 MT (*4,*4S)	758,461	22	(1,612)	(508,005)	248,865	248,872	309	-	248,563	302	0.12%
033 GRAV 2 MT (7,7V)	597,768	73	(3,123)	(52,354)	542,363	537,666	619	-	537,047	5,316	0.98%
035 GRAV 4 MT (3,3L)	8,578,037	3,880	(35,630)	(5,258,631)	3,287,655	3,273,971	10,918	-	3,263,053	24,603	0.75%
036 COMM CTR #3 MT#2(7,7V)	180,050	22	(941)	(15,769)	163,362	161,948	186	-	161,761	1,601	0.98%
037 GRAV 5 MT (4,4S,4W)	14,790,243	21,280	(17,455)	(11,091,767)	3,702,300	3,704,486	5,845	-	3,698,641	3,659	0.10%
038 GRAV 9 MT (2)	251,128	203	(1,639)	(20,072)	229,620	229,749	481	-	229,268	352	0.15%
039 COMM CTR #1 MT (6,6D)	198,624	100	(1,634)	(34,704)	162,386	160,732	203	-	160,529	1,857	1.14%
042 LIBRARY MT (ALL)	29,608,533	31,547	(73,004)	(20,074,599)	9,492,477	9,469,741	21,276	-	9,448,466	44,011	0.46%
044 RECREATION #1 MT (*4,4W)	10,223,471	1,995	(9,777)	(6,766,353)	3,449,337	3,454,118	5,923	-	3,448,195	1,141	0.03%
045 AIRPORT MT (3,3L,*4)	2,387,672	487	(4,102)	(1,787,922)	596,135	595,053	1,489	-	593,564	2,572	0.43%
046 VINTON H&T MT (7,7V)	139,238	17	(727)	(12,195)	126,333	125,239	144	-	125,094	1,238	0.98%
047 LCH&T (*13,3L*4*4S4W*6)	11,063,774	2,236	(20,367)	(8,159,441)	2,886,202	2,881,389	6,789	-	2,874,601	11,602	0.40%
048 FIRE PRO #1 MT #2 (*8,81)	75,622	89	(695)	(21,940)	53,076	53,012	176	-	52,836	240	0.45%
051 FIRE PRO #1 MT #1 (*8,81)	75,622	89	(695)	(21,940)	53,076	53,012	176	-	52,836	240	0.45%
052 FOREST ACRES MT (ALL)	17,614	1	(3)	(127)	17,486	17,486	4	-	17,481	4	0.03%

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

TAX ROLL STATUS REPORT - 2012 TAX ROLL YEAR - (Continued)
AS OF JUNE 30, 2013

Tax Code	Original Taxes	Supplements	Reductions	Adjudicated / Exempt	2012 Collectible Tax Roll	Collections	Refunds	Refunds To Process	Net Collections	Left To Collect	Collectible Tax Roll Not Yet Collected
053 GRAV DRG #6 MT (5,6,6D)	674,419	245	(4,400)	(82,895)	587,369	573,940	956	-	572,984	14,385	2.45%
054 GRAV DRG #8 MT (1)	1,415,572	276	(13,481)	(645,342)	757,025	757,699	2,119	-	755,580	1,445	0.19%
055 FIRE PRO #1 MT (6)	303,642	51	(2,992)	(10,312)	290,389	290,814	494	-	290,320	69	0.02%
060 WTR WKS #7 MT (*4,*6)	342,167	70	(1,254)	(28,864)	312,120	312,287	211	-	312,076	43	0.01%
061 SCHOOL #31 SK (*3,*3L)	4,995,271	1,818	(49,266)	(1,849,395)	3,098,427	3,051,168	22,922	-	3,028,246	70,181	2.27%
062 LAW ENFORCE #1 MT(ALL)	26,837,540	28,594	(66,171)	(18,195,867)	8,604,095	8,583,487	19,284	-	8,564,203	39,892	0.46%
063 FIRE PRO #1 MT (5)	191,274	32	(800)	(9,868)	180,638	173,779	375	-	173,404	7,234	4.00%
065 WTR WKS #5 MT (*3,*3L,*8)	310,373	9	(1,627)	(158,267)	150,487	151,163	930	-	150,234	253	0.17%
067 COLISEUM MT (ALL)	6,722,219	7,162	(16,574)	(4,557,664)	2,155,143	2,149,981	4,830	-	2,145,151	9,992	0.46%
075 GRAV #7 MT #2 (8,8I)	182,546	61	(892)	(69,969)	111,745	111,305	154	-	111,151	594	0.53%
076 GRAV #7 MT #1 (8,8I)	557,982	186	(2,728)	(213,873)	341,567	340,223	472	-	339,751	1,816	0.53%
078 SEWER #11 MT (*3,*3L,*8)	193,488	13	(1,553)	(47,640)	144,307	145,266	1,311	-	143,955	352	0.24%
081 FIRE PRO #1 SK (1)	309,014	60	(2,943)	(140,876)	165,256	165,403	463	-	164,940	316	0.19%
086 CHENLT AUTH MT(ALL)	25,811,236	27,501	(63,641)	(17,500,041)	8,275,055	8,255,235	18,547	-	8,236,688	38,367	0.46%
087 CRTHSE JAIL MT(ALL)	16,164,139	17,222	(39,855)	(10,959,271)	5,182,234	5,169,822	11,615	-	5,158,207	24,027	0.46%
088 FIRE PRO #1 MT #1 (7)	488,787	68	(2,144)	(10,118)	476,594	471,837	381	-	471,456	5,138	1.08%
089 FIRE PRO #1 SK (7)	-	-	-	-	-	-	-	-	-	-	0.00%
090 LAW ENF #2 MT(ALL)	23,707,352	25,259	(58,453)	(16,073,596)	7,600,562	7,582,358	17,035	-	7,565,323	35,240	0.46%
091 NIBLTS BLF PK MT(7,7V)	361,901	44	(1,891)	(31,697)	328,358	325,514	375	-	325,139	3,218	0.98%
094 TC FEE PU, RS	27,672	45,128	(2)	-	72,798	72,752	-	-	72,752	46	0.06%
095 TC FEE PP BANKS	2,936	-	-	-	2,936	2,936	-	-	2,936	-	0.00%
099 PARISH LIENS	101,320	4,747	(2,838)	(21,339)	81,889	81,278	-	-	81,278	611	0.75%
121 L.C. CITY GRASS LIENS	258,865	3,126	(6,497)	(119,291)	136,202	133,242	-	-	133,242	2,960	2.17%
140 DEQUINCY CITY TAXES	115,260	100	(149)	(38,178)	77,034	74,749	-	-	74,749	2,285	2.97%
146 WESTLAKE CITY TAXES	251,028	188	(725)	(88,764)	161,728	161,574	132	-	161,442	286	0.18%
150 VINTON CITY TAXES	74,997	2	(386)	(24,318)	50,294	50,302	67	-	50,235	59	0.12%
155 IOWA CITY TAXES	85,047	94	(505)	(23,081)	61,555	61,486	121	-	61,365	191	0.31%
161 SULPHUR CITY LIENS	28,773	-	-	(12,218)	16,555	16,555	-	-	16,555	-	0.00%
166 WESTLAKE CITY LIENS	1,286	-	-	(563)	723	723	-	-	723	-	0.00%
180 DEQUINCY LIEN	4,477	-	-	-	4,477	4,477	-	-	4,477	-	0.00%
TOTALS	\$ 549,093,818	\$ 651,108	\$ (1,410,137)	\$ (365,581,106)	\$ 182,753,683	\$ 182,275,639	\$ 415,525	\$ -	\$ 181,860,114	\$ 893,569	0.49%

* Note: This schedule includes only the activity related to the 2012 tax roll (i.e., the current tax roll). Activity related to prior years' tax rolls is not presented.

**CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana**

**TAX ROLL STATUS REPORT - 2012 TAX ROLL YEAR - (Continued)
AS OF JUNE 30, 2013**

Per the above schedule, approximately 0.49 percent of the total tax levied has yet to be collected. Reason for not collecting total roll include:

- > Adjudications**
- > Bankruptcies**
- > NSF payments**
- > Dual assessments**
- > Assessments under review**
- > Insufficient notice on tax sale**
- > Businesses closed**
- > Pending court cases**

The Sheriff continues to make collections on this tax roll as the above noted items are resolved.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2013

Federal Grantor/Pass- Through Grantor/Program Title	Recovery Act	Federal CFDA Number	Pass- Through Grantors Number	Expenditures
U.S. Department of Justice:				
Justice Assistance Grant Programs		16.738	N/A	\$ 13,986
Justice Assistance Grant Programs	x	16.804	N/A	-
Bulletproof Vest Partnership Program		16.607	N/A	3,146
Passed through Louisiana Department of Safety and Corrections:				
Forensic DNA Backlog Reduction		16.741	N/A	-
Paul Coverdell Forensic Science		16.742	N/A	-
Passed through Louisiana Commission on Law Enforcement:				
Domestic Violence Investigation	x	16.588	N/A	56,594
Community Policing		16.579	N/A	-
SRO Training		16.540	N/A	2,110
Crime Activity Patrol	x	16.803	N/A	-
Passed through Iberia Parish Sheriff SALT ECVA		16.575	N/A	17,764
Passed through US Marshall's Office Joint Law Enforcement Operations		16.Unknown	N/A	7,949
Executive Office of the President				
Office of National Drug Control & Policy				
Passed through Jefferson Parish Sheriff High Intensity Drug Trafficking Areas		95.001	N/A	159,504
U.S. Department of Transportation:				
Passed through Louisiana Highway Safety Commission				
Highway Planning and Construction		20.205	N/A	35,006
State and Community Highway Safety		20.600	N/A	6,564
Alcohol Traffic Safety		20.601	N/A	67,823
U.S. Department of Homeland Security:				
Port Security Program		97.056	N/A	4,333,352
Homeland Security Grant Program		97.067	N/A	120,617
Passed through Calcasieu Parish Police Jury Hazard Mitigation		97.039	N/A	-
Passed through Louisiana Governor's Office Buffer Zone Protection		97.078	N/A	46,141
TOTAL FEDERAL AWARDS				<u><u>\$ 4,870,557</u></u>

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED
For the Year Ended June 30, 2013

NOTE A – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Calcasieu Parish Sheriff and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**COMPLIANCE
AND
INTERNAL CONTROL**



Langley, Williams & Company, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 4690
LAKE CHARLES, LOUISIANA 70608-4690
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LESTER LANGLEY, JR.
DANNY L. WILLIAMS
PHILLIP D. ABSHIRE, JR.
DAPHNE BORDELON BERKEN

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Calcasieu Parish Sheriff
Lake Charles, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Calcasieu Parish Sheriff, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Calcasieu Parish Sheriff's basic financial statements, and have issued our report thereon dated December 6, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Calcasieu Parish Sheriff's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Calcasieu Parish Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of Calcasieu Parish Sheriff's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

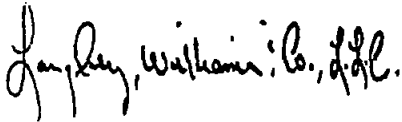
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Calcasieu Parish Sheriff's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script, appearing to read "James H. Williams, Esq.", written in dark ink.

Lake Charles, Louisiana
December 6, 2013



Langley, Williams & Company, L.L.C.

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Calcasieu Parish Sheriff
Lake Charles, Louisiana

Report on Compliance for Each Major Federal Program

We have audited the Calcasieu Parish Sheriff's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Calcasieu Parish Sheriff's major federal programs for the year ended June 30, 2013. Calcasieu Parish Sheriff's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Calcasieu Parish Sheriff's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Calcasieu Parish Sheriff's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Calcasieu Parish Sheriff's compliance.

Opinion on Each Major Federal Program

In our opinion, Calcasieu Parish Sheriff, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

Other Matters

The results of our auditing procedures disclosed no instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133.

Report on Internal Control Over Compliance

Management of Calcasieu Parish Sheriff is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Calcasieu Parish Sheriff's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Calcasieu Parish Sheriff's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

December 6, 2013

James H. Williams, Jr., CPA

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2013

SECTION 1 – SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified? ☐ Yes ☒ No

Significant deficiency identified not considered
to be material weaknesses? ☐ Yes ☒ No

Noncompliance material to financial statements
noted? ☐ Yes ☒ No

Federal Awards

Internal control over major programs:

Material weaknesses identified? ☐ Yes ☒ No

Significant deficiency identified not considered
to be material weaknesses? ☐ Yes ☒ None reported

Type of auditors' report issued on compliance
for major programs: Unqualified

Any audit findings disclosed that are required to
be reported in accordance with Circular A-133,
Section 510 (a) ☐ Yes ☒ No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
97.056 Port Security Program	Department of Homeland Security

Dollar threshold used to distinguish between
Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? ☒ Yes ☐ No

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

**Summary Schedule of Current and Prior Year Audit Findings
and Corrective Action Plan**

For the Year Ended June 30, 2013 and 2012

SECTION II - FINANCIAL STATEMENT FINDINGS

<u>Ref. No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken</u>	<u>Corrective Action Planned</u>	<u>Name of Contact Person</u>	<u>Anticipated Completion Date</u>
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Current year (06/30/13)

Internal Control:

There were no findings with regards to internal control.

Compliance:

There were no findings with regards to compliance.

Prior year (06/30/12)

Internal Control:

IC 12-1	6/30/2012	We found instances where the Sheriff's Office did not follow their control procedures regarding final approval for issuing checks.	Yes	Management plans to monitor procedure better and make sure that they are being followed.	Sharon Cutrera	Done
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Compliance:

There were no findings with regards to compliance.

**CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana**

**Summary Schedule of Current and Prior Year Audit Findings
and Corrective Action Plan - Continued**

For the Year Ended June 30, 2013 and 2012

SECTION III - FEDERAL AWARDS FINDINGS

Current year (06/30/13)

Compliance:

There were no matters involving compliance to be reported.

Internal Control Over Compliance:

There were no items involving internal control over compliance to be reported.

Prior Year (06/30/12)

Compliance:

There were no matters involving compliance to be reported.

Internal Control Over Compliance:

There were no items involving internal control over compliance to be reported.



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To the Calcasieu Parish Sheriff

In planning and performing our audit of the financial statements of the Calcasieu Parish Sheriff as of and for the year ended June 30, 2013, in accordance with auditing standards generally accepted in the United States of America, we considered the Calcasieu Parish Sheriff's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, we do not express an opinion on the effectiveness of the Company's internal control.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency and they are as followed:

- **Comment 2013-01(ML)** - During testing of compensated absences (vacation and comp time), we noted several variances between what we had calculated as the remaining balance vs the Sheriff's ending balance. We also noted several instances where the Sheriff was missing supporting documentation for time accrued, time carried over and leave request as per the Sheriff's policies and procedures. We recommend that the Sheriff put at minimum a quarterly review process in place to ensure that vacation and comp time accrued is being properly calculated and that time taken is being properly deducted. We also recommend that the Sheriff designs and implements a uniformed system that all departments must follow to account for vacation and comp time.

We previously reported on the Sheriff's internal control in our letter dated December 6, 2013. A separate letter dated December 6, 2013 contains our communication of significant deficiencies or material weaknesses in the Sheriff's internal control. This letter does not affect our report dated December 6, 2013, on the financial statements of the Calcasieu Parish Sheriff.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Sheriff personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Sincerely,

Langley Williams & Co, LLC
Lake Charles, Louisiana
December 6, 2013